

and so on. As you know, the Syracuse study told us that we should tax the full price of a new automobile or a new pickup or a van instead of the trade-in price because what we were doing is we were being unfair to the poor person that bought a four or five thousand dollar car and the one that was able to trade every two, three, four years, or every two years you buy a \$20,000 automobile, you receive 12,000 for your old car, you're paying on \$8,000. The fellow that cannot afford to buy that new car, he probably is paying sales tax on the full amount, or that used pickup. So it is a concern there, but I'm not in any way whether to introduce any amendment to that effect. Senator Schmit is right, this is a big item but let's take that new cultivator or that old used tractor, we're up in the twenty thousands or the thirty thousands or the ten thousand, or, as someone told me the other day, when I have to buy a new funeral limousine that's \$70,000, I will be paying the increased tax also on that on 1059. So, again, it's...a car is probably one of the major purchases that the increased sales tax would affect. I suppose Tim, if he bought a new car, would be the biggest increase that he would be having to spend for extra sales tax. But, again, we do have to fund our roads and I think this is a progressive tax for our highway funding. And, with that, I probably will not be supporting Senator Smith's amendment.

PRESIDENT: Thank you. Senator Smith, please, followed by Senator Hefner and Senator Warner. Pardon me? Okay, Senator Hefner, please.

SENATOR HEFNER: Mr. President and members of the body, I rise to oppose the Smith amendment. I think we have an obligation here. School buses use roads. Senator Chambers, they use country roads, they use county roads, they use streets and bridges, they use highways. And how do we build these? Part of this comes out of the Highway Trust Fund. The state gets 53 1/3, the counties get 23 1/3, the cities and villages get 23 1/3. So I think we need this to improve our road system. Now, Senator Chambers, maybe you don't need the money in Omaha because you've got all these super interstates, these super expressways, but you get out to northeast Nebraska and some of our roads go straight up and down and they're not very wide and so we're trying to build better roads in northeast Nebraska and especially in the rural areas. And so this sales tax on vehicles is part of that Highway Trust Fund. I think if we're going to increase the sales tax on everything else, we should